

May 15 Deadline for Filing IRS Form 990-N

May 13, 2009

NONPROFIT ALERT - MAY 13, 2009

written by [Shirin Philipp](#), [Sharon C. Lincoln](#)

As a result of a new requirement first implemented in 2008, tax-exempt organizations with gross receipts of \$25,000 or less may be required to file IRS Form 990-N, the "e-Postcard." The e-Postcard must be filed no later than the 15th day of the fifth month following the end of the organization's tax year. For example, an organization whose tax year ends December 31 must submit the e-Postcard by the following May 15.

Any tax-exempt organization whose annual gross receipts are normally \$25,000 or less must file the e-Postcard (unless the organization chooses to file a Form 990 or Form 990-EZ) with the following exceptions:

- Organizations that are included in a group return need not file.
- Churches, their integrated auxiliaries, conventions, and associations of churches need not file.
- Private foundations must file Form 990-PF.
- Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 must file Form 990 or Form 990-EZ.
- Section 509(a)(3) supporting organizations must file Form 990 or Form 990-EZ.
- Certain Section 527 political organizations must file Form 990 or Form 990-EZ.

The e-Postcard is available [here](#). The filing can only be submitted electronically.

The e-Postcard requires the following information:

- Employer Identification Number (EIN)
- Tax year
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address, if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating

The IRS will increase the e-Postcard filing threshold from \$25,000 in gross receipts to \$50,000 in gross receipts, beginning with the 2010 tax year. The e-Postcard may be filed late without a penalty. However, failure to file any required information return for three consecutive years will result in the automatic loss of an organization's tax-exempt status.

Any tax-exempt organizations that are public charities under Massachusetts law may nevertheless need to complete and file a Form 990 or Form 990-EZ with the Public Charities Division of the Office of the Attorney General. For a Massachusetts public charity whose tax year ends December 31, the annual Form PC report to the Public Charities Division is also due on May 15. Please note that all Massachusetts public charities, including those that file the e-Postcard, must attach a completed Form 990 or Form 990-EZ to the Form PC. Please see the [recent update](#) on the Form PC filing requirement for public charities with gross support and revenue over \$200,000.

This memorandum is not intended to provide legal or tax advice. For more information or advice regarding the new filing requirement, please contact [Shirin Philipp](#) or [Sharon Lincoln](#) of Foley Hoag's [Nonprofit](#) Practice Group or contact your lawyer at Foley Hoag.

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